



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

September 20, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of renting or furnishing rooms, lodgings, or accommodations to transients in the **Town of McIntosh**, Alabama, and its police jurisdiction (located in Washington County).

Pursuant to *Sections 11-51-200, et seq.*, **Code of Alabama 1975**, and the Town of McIntosh Resolution adopted and approved by the Town Council, on August 24, 2007, the governing body of the Town of McIntosh adopted Ordinance No. 112 levying a lodgings tax **effective October 1, 2007**, that will be administered by the Alabama Department of Revenue. Your first lodgings tax return filed with the Alabama Department of Revenue will be for the month of October 2007 and is due on or before November 20, 2007.

The lodgings tax rate for the Town of McIntosh is shown below:

Lodgings Tax Rate 4%

If lodgings are offered to transients outside the corporate limits of the Town of McIntosh but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that Town of McIntosh lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Town of McIntosh lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9462.

Please direct all questions regarding the Town of McIntosh lodgings tax to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531